

***IN THE UNITED STATES PATENT AND TRADEMARK OFFICE***

Applicant: Mitsuru IWASAKI et al.  
Title: COUNTERFLOW HEAT EXCHANGER  
Appl. No.: 10/575,892  
International Filing Date: 10/13/2004  
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Examiner: Tho V. Duong  
Art Unit: 3744  
Confirmation Number: 5511

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated December 12, 2006, concerning the above-referenced patent application.

**Amendments to the Specification** begin on page 2 of this document.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this document.

**Remarks** begin on page 5 of this document.

Please amend the application as follows: